Amendments to the Claims:

1. (Currently Amended) A viscoelastic support structure with improved energy absorption ~~properties~~ comprising ~~a rigid or semirigid~~ frame ~~(3)~~, at least one ~~layer (4) made of a~~ resilient filler layer, a flexible covering ~~(6)~~ having a contact surface ~~of~~ for contact ~~(2)~~ with ~~the~~ a user, at least one gel insert ~~(5)~~ interposed between said covering ~~(6)~~ and said frame ~~(3) to interact therewith when the user exerts a stress (P) thereon, characterized in that~~, and a plurality of protuberances ~~(9) and/~~or recesses ~~(10) is provided~~ on at least one of said insert, ~~(5) and/or~~ said frame, ~~(3) and/~~or said covering ~~(6)~~, said protuberances or recesses being aligned with respect to a mid-surface line extending at least partially along the length of said structure~~(M), said insert being conformed to facilitate the deformation of said insert (5), in a direction transverse to the direction (L) of stress (P), and/or essentially parallel to said mid-surface (M), to increase the energy that said insert (5) is able to dissipate~~.

2. (Currently Amended) A structure as claimed in claim 1, wherein said insert comprises a top surface and a bottom surface, and ~~characterized in that~~wherein said protuberances ~~(9) and/~~or ~~said~~ recesses ~~(10)~~ are provided on at least one of said top surface and said bottom surface ~~(7, 7')~~ of said insert ~~(5)~~.

3. (Currently Amended) A structure as claimed in claim 1, wherein said frame comprises a top surface facing toward said insert, and wherein~~characterized in that~~ said protuberances ~~(9) and/~~or ~~said~~ recesses ~~(10)~~ are provided ~~25~~ on ~~a~~ said top surface ~~(8)~~ of said frame ~~(3), said top surface (8) facing toward said insert (5)~~.

4. (Currently Amended) A structure as claimed in claim 1, wherein said flexible covering further comprises a bottom surface facing toward said insert, and wherein~~characterized in that~~ said protuberances ~~(9) and/~~or ~~said~~ recesses ~~(10)~~ are provided on ~~a~~ said bottom surface ~~(6')~~ of said flexible covering ~~(6), said bottom surface (6') facing toward said insert (5)~~.

5. (Currently Amended) A structure as claimed in claim 1, wherein~~characterized in that~~ said protuberances ~~(9)~~ have top surfaces ~~(11)~~ mainly extending along respective first lines.

6. (Currently Amended) A structure as claimed in claim 5, wherein~~characterized in that~~ said recesses ~~(10)~~ have bottom surfaces ~~(12)~~ mainly extending along respective second lines.

7. (Currently Amended) A structure as claimed in claim 6, wherein~~characterized in that~~ said first and second ~~extension~~ lines are curved ~~and/or straight~~.

8. (Currently Amended) A structure as claimed in claim 6, wherein~~characterized in that~~ said protuberances ~~(9) and/~~or recesses ~~(10)~~ have inclined surfaces ~~(13)~~ for connecting said top surfaces ~~(11)~~ and said bottom surfaces ~~(12)~~, said inclined surfaces having~~with respective~~ inclination angles ~~(A)~~ relative to said mid-surface line~~(M)~~.

9. (Currently Amended) A structure as claimed in claim 8, wherein~~characterized in that~~ said inclination angles ~~(A) are of~~ are from 5° to 85° ~~and preferably of about 45°~~.

10. (Currently Amended) A structure as claimed in claim 1, wherein~~characterized in that~~ said filler layer ~~(4) has~~ comprises an enlarged rear portion ~~(14) for supporting the buttocks of a user~~, a front horn portion, ~~(15)~~ and a central portion ~~(16)~~, wherein at least one of said central portion ~~(16)~~ and/~~or~~ said rear portion ~~(14) having~~ comprise at least one through cavity ~~(17)~~.

11. (Currently Amended) A structure as claimed in claim 10, wherein~~characterized in that~~ said at least one through cavity ~~of~~ is present in said rear portion ~~(14)~~ and is positioned ~~placed at~~ in an area generally corresponding to the ischial bones of the user.

12. (Currently Amended) A structure as claimed in claim 10, wherein ~~characterized in that~~ said through cavity is present in at least one of said central portion and said rear portion, and said insert ~~(5)~~ is received in said through cavity ~~(17) of said central portion (16) and/or said rear portion (14)~~.

13. (Currently Amended) A structure as claimed in claim 12, wherein ~~characterized in that~~ said insert ~~(5)~~ extends from said frame ~~(3)~~ to said flexible covering ~~(6)~~.

14. (Currently Amended) A structure as claimed in claim 1, wherein ~~characterized in that~~ said gel insert comprises a gel material that is essentially optically transparent.

15. (Currently Amended) A structure as claimed in claim 1, wherein ~~characterized in that~~ said flexible covering ~~(6) has~~ comprises at least one essentially optically transparent portion ~~(18)~~.

16. (Currently Amended) A structure as claimed in claim 15, wherein ~~characterized in that~~ said transparent portion ~~(18)~~ of said flexible covering ~~(6)~~ is located above said insert ~~(5)~~.

17. (Currently Amended) A structure as claimed in claim 15, wherein ~~characterized in that~~ said transparent portion ~~(18)~~ of said covering ~~(6) is a separate~~ comprises a portion separate from said covering, said portion being connected to the rest of said flexible covering ~~(6)~~ by suitable connection means.

18. (Currently Amended) A structure as claimed in claim 15, wherein ~~characterized in that~~ said transparent portion ~~(18)~~ is integral with the rest of said flexible covering ~~(6)~~.

19. (Currently Amended) A structure as claimed in claim 1, wherein ~~characterized in that the base material of~~ said frame comprises a polymeric base material, ~~(3) is polymeric and~~ that is essentially optically transparent ~~to permit the passage of light through said covering (6), said gel insert (5) and said frame (3)~~.

20. (Currently Amended) A structure as claimed in claim 19, wherein ~~characterized in that~~ the base material ~~of said frame (3) is~~ comprises a ligneous, metal or composite material~~, said frame (3) having at least one through hole, which is covered by a polymeric and essentially optically transparent layer~~.

21. (New) A structure as claimed in claim 1, wherein said insert is adapted for deformation in a direction transverse to the direction of a stress applied to said insert.

22. (New) A structure as claimed in claim 1, wherein said insert is adapted for deformation in a direct essentially parallel to said mid-surface line.

23. (New) A structure as claimed in claim 1, wherein said insert is adapted for deformation in one or more directions thereby increasing energy dissipation by said insert.

24. (New) A structure as claimed in claim 6, wherein said first and second lines are straight.

25. (New) A structure as claimed in claim 8, wherein said inclination angles are about 45°.

26. (New) A structure as claimed in claim 1, wherein said frame comprises at least one through hole covered by a polymeric layer that is essentially optically transparent.